

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 02-2465

CHARLES VAUGHAN, individually and as Trustee
for CJC Enterprise Trust; JUDY VAUGHAN,
individually and as Trustee for CJC Enterprise
Trust,

Plaintiffs - Appellants,

and

CJC ENTERPRISE TRUST; ELC TRUST; VAUGHAN
TRUST; CJC PERSONNEL TRUST,

Plaintiffs,

versus

UNITED STATES OF AMERICA,

Defendant - Appellee.

Appeal from the United States District Court for the Eastern
District of North Carolina, at Raleigh. Malcolm J. Howard, District
Judge. (CA-02-569-5-H(3))

Submitted: March 20, 2003

Decided: March 25, 2003

Before WILLIAMS and TRAXLER, Circuit Judges, and HAMILTON, Senior
Circuit Judge.

Affirmed by unpublished per curiam opinion.

Charles Vaughan, Judy Vaughan, Appellants Pro Se. Laurie Allyn Snyder, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit. See Local Rule 36(c).

PER CURIAM:

Charles Vaughan and Judy Vaughan appeal from the district court's order adopting the magistrate judge's recommendation to deny their petition to quash administrative summonses issued by the Internal Revenue Service. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. See Vaughan v. United States, No. CA-02-569-5-H(3) (E.D.N.C. Oct. 9, 2002). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED